

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

SB 3733 - HB 3801

March 30, 2012

SUMMARY OF BILL: Creates a Class A misdemeanor offense for any retailer or licensee to sell alcoholic beverages for consumption on-premises or off-premises with alcohol content greater than 60 percent by volume. Any alcohol found that is in excess of 60 percent of alcohol by volume is required to be declared as contraband and destroyed.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- The amount of current sales tax revenue generated from the sale of alcoholic beverage products with such high alcohol content is unknown; however, any decrease in such revenue will be offset by an increase in sales tax revenue for alcoholic products at or below such threshold.
- Any increase in expenditures as a result of acquiring contraband attained through the provisions of this bill is estimated to be not significant.
- There will not be a sufficient number of prosecutions for state or local government to experience any significant increase in revenue or expenditures.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

/jdb

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